

Income tax exempt code N

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Income tax exempt code N

Identifying and definitional attributes

Metadata item type:	Value Domain
METEOR identifier:	321002
Registration status:	Community Services (retired) , Standard 27/04/2007 Disability , Superseded 29/02/2016
Definition:	A codeset representing the income tax exemption status of an entity

Representational attributes

Representation class:	Code
Data type:	Number
Format:	N
Maximum character length:	1

	Value	Meaning
Permissible values:	1	Income tax exempt
	2	Non-income tax exempt
Supplementary values:	9	Not stated/inadequately described

Collection and usage attributes

Guide for use:	CODE 1 Income tax exempt Income Tax Exempt organisation has been endorsed by the Australian Taxation Office as exempt from income tax. As well as being exempt from paying income tax, an Income Tax Exempt organisation does not have to lodge income tax returns unless specifically requested to do so by the Australian Taxation Office (www.ato.gov.au). CODE 2 Non-income tax exempt Organisation that are not endorsed by the Australian Taxation Office as being exempt from paying income tax are classified as non-income tax exempt.
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Relational attributes

Related metadata references:	Has been superseded by Income tax exempt code N Disability , Standard 29/02/2016
Data elements implementing this value domain:	Service provider organisation—income tax exempt indicator, code N Community Services (retired) , Standard 27/04/2007 Disability , Superseded 29/02/2016